

# OFFICE OF AUDITS & ADVISORY SERVICES



## AUDITS OF THE SAN DIEGO COUNTY CHARITABLE ORGANIZATION

FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009

Chief of Audits: [James L. Pelletier, CIA, CICA](#)  
Senior Audit Manager: [Tom Philipp, CIA, CCSA](#)  
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# County of San Diego

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June 21, 2011

**TO:** The Board of Directors  
San Diego County Employees' Charitable Organization

**FROM:** James L. Pelletier  
Chief of Audits

## **INDEPENDENT AUDITORS' REPORT ON THE SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION, FINANCIAL STATEMENTS**

Enclosed is the report on the San Diego County Employees' Charitable Organization's financial statements for the years ended December 31, 2010 and 2009. The report states that the financial statements present fairly the organization's financial position, activities, and the changes in its net assets and cash flows in conformity with generally accepted accounting principles.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any questions, please contact me at (858) 495-5661.

**JAMES L. PELLETIER**  
Chief of Audits

AUD:JK:aps

Enclosure

- c: Donald F. Steuer, Chief Financial Officer  
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller  
Thomas E. Montgomery, County Counsel  
Brian M. Hagerty, Group Finance Director, Finance and General Government Group



1600 PACIFIC HIGHWAY Room 209, SAN DIEGO, CA 92101 – [www.sdceco.org](http://www.sdceco.org)

FINANCIAL STATEMENTS  
December 31, 2010 and 2009

# **The San Diego County Employees' Charitable Organization**

## **Financial Statements**

December 31, 2010 and 2009

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
San Diego County Employees' Charitable Organization  
1600 Pacific Highway, Room 209  
San Diego, CA 92101

We have audited the accompanying statements of financial position of the San Diego County Employees' Charitable Organization (CECO), as of December 31, 2010 and 2009, and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the CECO management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the San Diego County Employees' Charitable Organization, as of December 31, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

We performed the audits for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

**JOSEPH KELLY, JR.**  
Certified Public Accountant

June 16, 2010  
San Diego, California

The San Diego County Employees' Charitable Organization  
**Statements of Financial Position**  
Years Ended December 31, 2010 and 2009

	<u><b>2010</b></u>	<u><b>2009</b></u>
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 313,453	\$ 281,607
Grant Refunds Receivable	560	
<b>Total Assets</b>	<u><u>\$ 314,013</u></u>	<u><u>\$ 281,607</u></u>
<b><u>LIABILITIES</u></b>		
Designations Due To Agencies	\$ 130	\$ 130
Professional Fees Payable	50	
<b>Total Liabilities</b>	<u><u>\$ 180</u></u>	<u><u>\$ 130</u></u>
<b><u>NET ASSETS</u></b>		
Unrestricted	\$ 313,342	\$ 281,477
Temporarily Restricted	491	
<b>Total Net Assets</b>	<u><u>\$ 313,833</u></u>	<u><u>\$ 281,477</u></u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 314,013</u></u>	<u><u>\$ 281,607</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

The San Diego County Employees' Charitable Organization  
**Statements of Activities and Changes in Net Assets**  
Years Ended December 31, 2010 and 2009

	<b><u>2010</u></b>			<b><u>2009</u></b>		
	<b><u>Unrestricted</u></b>	<b><u>Temporarily Restricted</u></b>	<b><u>Total</u></b>	<b><u>Unrestricted</u></b>	<b><u>Temporarily Restricted</u></b>	<b><u>Total</u></b>
<b><u>REVENUE</u></b>						
Total Support Revenue	\$ 238,819	\$ 600	\$ 239,419	\$ 253,361	\$ 500	\$ 253,861
Interest	1,837	-	1,837	4,234	-	4,234
Transfers from Temporarily Restricted	109	(109)	-	500	(500)	-
<b>Total Revenue</b>	<b>\$240,765</b>	<b>\$ 491</b>	<b>\$ 241,256</b>	<b>\$ 258,095</b>	<b>\$ -</b>	<b>\$ 258,095</b>
<b><u>EXPENSES</u></b>						
Board Allocations	\$ 204,543	\$ -	\$ 204,543	\$321,713	\$ -	\$ 321,713
Government and Other Fees	4,357	-	4,357	208	-	208
<b>Total Expenses</b>	<b>\$ 208,900</b>	<b>\$ -</b>	<b>\$ 208,900</b>	<b>\$321,921</b>	<b>\$ -</b>	<b>\$ 321,921</b>
<b><u>NET ASSETS</u></b>						
<b>Increase (Decrease) in Net Assets</b>	<b>\$ 31,865</b>	<b>\$ 491</b>	<b>\$ 32,356</b>	<b>\$(63,826)</b>	<b>\$ -</b>	<b>\$(63,826)</b>
<b>Beginning Net Assets</b>	<b>281,477</b>	<b>-</b>	<b>281,477</b>	<b>345,303</b>	<b>-</b>	<b>345,303</b>
<b>Ending Net Assets</b>	<b>\$ 313,342</b>	<b>\$ 491</b>	<b>\$ 313,833</b>	<b>\$281,477</b>	<b>\$ -</b>	<b>\$281,477</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT



The San Diego County Employees' Charitable Organization  
**Statements of Cash Flows**  
Years Ended December 31, 2010 and 2009

	<u><b>2010</b></u>	<u><b>2009</b></u>
<b>Cash Flows from Operating Activities:</b>		
Increase (Decrease) in Net Assets	\$ 32,356	\$ (63,826)
<i>Adjustments to reconcile change in net assets to net cash (used in) or provided by operations:</i>		
Increase in Receivables	(560)	
Increase in Crisis Fund Administrative Fees Payable	50	
Decrease in Designations Payable	<u>          </u>	<u>(100)</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ 31,846</b>	<b>\$ (63,926)</b>
<b>Cash and Cash Equivalents — Beginning of year</b>	<b>281,607</b>	<b>345,533</b>
<b>Cash and Cash Equivalents — End of year</b>	<u><u><b>\$ 313,453</b></u></u>	<u><u><b>\$ 281,607</b></u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

The San Diego County Employees' Charitable Organization  
**Notes to Financial Statements**  
For the Years Ended December 31, 2010 and 2009

**NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of the San Diego County Employees' Charitable Organization (CECO) is presented to assist in understanding the financial statements of CECO. The financial statements and notes are representations of the management of CECO, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America.

**Reporting Entity Activities**

CECO is an incorporated, local, all volunteer, tax-exempt charitable organization, dedicated to stimulate interest in the health, recreation and human care needs of the people of San Diego County; to encourage support of organized community campaigns for established health, recreation and human care service organizations; and to collect monies for distribution to causes approved by the Board of Directors.

**Basis of Accounting and Presentation**

The accompanying financial statements are presented in accordance with accrual based accounting. The financial position and activities amounts for calendar year ending 2010 and 2009 are reported as temporarily restricted or unrestricted net assets. Temporarily restricted assets are subject to donor, grantor or other third-party restriction as to usage by CECO for specific programs or purposes. Reclassification of net assets from restricted to unrestricted is based upon the satisfaction of the purpose for which the net assets were restricted or the end of a time stipulation.

**Use of Estimates**

In preparing the financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Liabilities**

Paragraph 18 of the Financial Accounting Standards Board (FASB) Statement No. 116, Accounting for Contributions Received and Contributions Made, requires a liability to be recognized for unconditional promises made to give cash or other assets to recipients. An unconditional promise to give is recognized at the time CECO has an obligation to transfer the promised assets in the future, which generally occurs when the CECO Board of Directors approves a specific amount (collectively termed "Board Allocations") or when the recipient is informed. The financial statement amounts are all current liabilities.

The San Diego County Employees' Charitable Organization  
**Notes to Financial Statements**  
For the Years Ended December 31, 2010 and 2009

**Expenses**

According to the foregoing policy, an expense and related liability amounts are recognized when the payments of an unconditional promise to give are to be made to a recipient and the recipient is subject only to routine performance requirements. For amounts that are due in a year or less, the expense and liability amounts are measured at face value. A liability is reported for amounts that extend over more than one annual accounting period.

**Revenue**

Donations pledged to CECO that are unconditional promises are presented as revenue for the year the pledge is received. The related asset (cash) is presented at the present value of the estimated future cash flows as assets receivable for pledged amounts not entirely received by calendar year end. Generally, per CECO publicized comments, no pledges met this criterion for the years presented. Other donations are recorded as revenue when the assets are received or the donor's conditions are met.

**NOTE B: TRUST (AGENCY) STATUS**

CECO acts as an agent, trustee, or intermediary, when it collects assets and disburses them to other entities as donor Designations Due to Agencies. In these instances, CECO has little or no discretion concerning the use of the assets. When acting in this capacity, CECO neither receives nor makes a contribution as the assets are received or disbursed to another entity.

Cash and other financial assets held by CECO under such agency transactions are reported as a liability concurrently with the asset received from the donor. The Statements of Cash Flows include cash received or paid in such transactions as cash flows from operating activities.

**Agency Transactions**

Acting as an agent for donors, CECO disbursed the following amounts to charities in calendar year 2009 and none in 2010:

<b><u>Period Ending</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Amount Received</u></b>	<b><u>Amount Disbursed</u></b>	<b><u>Ending Balance</u></b>
<b><i>Dec-10</i></b>	\$ 130	\$ -	\$ -	\$ 130
<b><i>Dec-09</i></b>	\$ 230	\$ -	\$ 100	\$ 130

**NOTE C: MEMBER CONTRIBUTIONS**

Individual contributions include member contributions. Cash contributions to CECO received through local County of San Diego employees' payroll deductions are accounted for as member contributions. The donor receives a membership in CECO with no membership privileges or

The San Diego County Employees' Charitable Organization  
**Notes to Financial Statements**  
For the Years Ended December 31, 2010 and 2009

services. Donations from the active employees approximated 91 percent of total revenue in calendar years 2010 and 2009. As a result, large reductions in the amount of funding provided by active employees would significantly affect financial operations.

Additionally, CECO's administrative functions are accomplished by CECO members who get release time from the County of San Diego during working hours, or volunteer their time to implement CECO's policy that 100% of donations to CECO goes directly to charities. Legal advisory, professional management, clerical and accounting services are donated by members who possess the related expertise. Fundraising services are also performed by members who have received expert training in the activity. Audit services and space for routine office and meeting purposes are provided by the County of San Diego. CECO does not record the value of such donations. To meet its operating purpose, CECO would need to purchase the foregoing items at considerable annual costs, if not donated.

**NOTE D: INCOME TAX STATUS**

The Internal Revenue Service (IRS) granted CECO an exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) based on its status as an incorporated charity. Also, CECO is not a private foundation in accordance with Section 509(a) of the Code. No unrelated business income was earned during the calendar years ended December 31, 2010 and 2009.

**NOTE E: CASH AND CASH EQUIVALENTS**

Cash on hand and in the bank as demand deposit accounts, and bank certificates with maturity dates at date of purchase of three months or less are defined as 'Cash' and 'Cash Equivalents'. CECO's cash balances are in demand accounts of which \$50 is required to remain on deposit for credit union membership purposes.

**NOTE F: CREDIT RISK**

As of December 31, 2010 and 2009, the CECO aggregated amount of deposits in its five accounts at the San Diego County Credit Union (SDCCU) are \$313,453 and \$281,607, respectively. The CECO accounts are federally insured up to the SMSIA of \$250,000. As of December 31, 2010 and 2009, the CECO exposures (aggregate deposits over \$250,000) to credit risk are \$63,453 and \$31,607, respectively.

**NOTE G: RELATED PARTY TRANSACTIONS**

The majority of CECO members, its Executive Committee, and Board of Directors are County employees. Decisions regarding donations, therefore, may be made by individuals who have contact with eligible donee organizations or individuals as a consequence of their employment with the County.

The San Diego County Employees' Charitable Organization  
**Notes to Financial Statements**  
For the Years Ended December 31, 2010 and 2009

**NOTE H: CECO ALLOCATIONS TO MAJOR PROGRAMS**

CECO changed from the month of September to the month of February, effective in 2009, to allocate amounts to charities that provide services that support the County of San Diego communities. The expenses related to the Board's actions are recognized in the year the Board authorizes the amounts.

## **SUPPLEMENTARY INFORMATION**

The San Diego County Employees' Charitable Organization  
**Schedules of Functional Expenses**  
For the Years Ended December 31, 2010 and 2009

**December 31, 2010**

<b><u>DESCRIPTION</u></b>	<b><u>Community Support Program</u></b>	<b><u>Employee Crisis Assistance Program</u></b>	<b><u>Total Programs</u></b>	<b><u>Administration</u></b>	<b><u>Total All Expenses</u></b>
Board of Directors Allocations to:					
Charities	\$ 172,954		\$ 172,954		\$ 172,954
Individuals		\$ 31,589	31,589		31,589
Crisis Fund Fees				\$ 2,700	2,700
Other Costs				1,657	1,657
<b>Total Expenses</b>	<b><u>\$ 172,954</u></b>	<b><u>\$ 31,589</u></b>	<b><u>\$204,543</u></b>	<b><u>\$ 4,357</u></b>	<b><u>\$ 208,900</u></b>

**December 31, 2009**

<b><u>DESCRIPTION</u></b>	<b><u>Community Support Program</u></b>	<b><u>Employee Crisis Assistance Program</u></b>	<b><u>Total Programs</u></b>	<b><u>Administration</u></b>	<b><u>Total All Expenses</u></b>
Board of Directors Allocations to:					
Charities	\$ 285,726	\$ 23,000	\$ 308,726		\$308,726
Individuals		12,987	12,987		12,987
Government and Other Fees				\$ 208	208
<b>Total Expenses</b>	<b><u>\$ 285,726</u></b>	<b><u>\$ 35,987</u></b>	<b><u>\$ 321,713</u></b>	<b><u>\$ 208</u></b>	<b><u>\$ 321,921</u></b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS SCHEDULE



"LEND A HAND"

# SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION

1600 PACIFIC HIGHWAY - Room 209, SAN DIEGO, CA. 92101 - Phone 619 338-2765

## SCHEDULE OF CALENDAR YEAR 2010 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES

No	Agency Name	Purpose for Grant	Funding
1	1420 Charitable Org. Inc. (TACO)	1 refrigerator/freezer	\$4,595.36
2	Alzheimer's Association San Diego	25 chairs	\$2,561.75
3	Aseltine School	Shoes, clothes, eyeglasses	\$600.00
4	Aseltine School	Food supplies	\$1,000.00
5	Auntie Helen's Fluff 'n Fold	1 hot water heater	\$1,500.00
6	Blooms from the Heart	Supplies – snaps, bottles, rose stripper, stem cutter	\$216.00
7	Boys & Girls Club of Inland County	Educational games and support materials	\$3,000.00
8	Burn Institute	6 total contact burn masks	\$9,600.00
9	Catholic Charities	Sofas, loveseats, towels, and bedding	\$2,259.99
10	CECO - Employee Crisis Fund	To assist County of San Diego and Superior Court employees and retirees experiencing a one-time financial crisis	\$50,000.00
11	Center for Community Solutions	Beds, mattresses	\$3,632.29
12	Chaldean and Middle Eastern Social Services	Office equipment to serve clients	\$1,447.71
13	Children's Dental Health Association of San Diego	1LED light	\$1,124.99
14	Chula Vista Community Collaborative	1 copier machine	\$2,500.00
15	Chula Vista Veteran's Home Support Foundation	1 wall pulley system for rehabilitation	\$2,000.00
16	Coalition of Neighborhood Councils	Computers, software	\$3,775.00
17	Community Campership Council, Inc.	1 printer	\$2,121.00
18	Community Housing Works	56 chairs, 1 bookshelf	\$1,483.20
19	Consensus Organizing Center	50 graduation bags	\$300.00
20	CRASH, Inc.	1 chest freezer	\$433.00
21	CRASH, Inc.	Vinyl flooring	\$2,583.00
22	Crossroads Foundation	2 printers	\$400.00
23	Developmental Services Continuum, Inc.	10 chairs, 1 dining table	\$2,195.39
24	Disabled Services Advisory Council, Inc.	Arts and craft supplies, snacks	\$1,000.00
25	Fallbrook Family Health Center	50 eye glass frames, 50 eye glass cases, 50 pairs of lenses	\$2,645.00
26	Grossmont Hospital Foundation	1 phototherapy light unit	\$3,795.00
27	Home Start, Inc.	Baby products, personal hygiene products, food supplies	\$2,709.00
28	Horn of Africa Community	Flooring	\$7,000.00
29	Horsemanship for the Handicapped	Boarding for 1 horse	\$3,240.00
30	ITNSanDiego	15% matching funds for automobile	\$3,300.00

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1600 PACIFIC HIGHWAY - Room 209, SAN DIEGO, CA. 92101 - Phone 619 338-2765

## SCHEDULE OF CALENDAR YEAR 2010 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES (Continued)

No	Agency Name	Purpose for Grant	Funding
31	Jewish Family Services of San Diego	4 medical alert systems	\$2,400.00
32	Jewish Family Services of San Diego	1 laptop	\$1,657.50
33	Kalusugan Community Services	2 blood pressure stethoscopes, 1 weight scale	\$520.00
34	Kids on the Block of San Diego	2 puppets	\$1,800.00
35	La Maestra Family Clinic	5 curing light systems	\$3,791.87
36	La Mesa Park & Recreation Foundation	Sports equipment, craft supplies	\$700.00
37	Lawrence Family Jewish Community Center	1 computer	\$1,080.00
38	LightBridge Hospice & Palliative Care Community Foundation	10 Ipod shuffles, 10 portable speakers	\$1,042.00
39	Los Bilingual Writers, Inc.	1 computer, 1 laser printer	\$1,098.00
40	MAAC Project Head Start	Food supplies, emergency medical prescriptions	\$750.00
41	Mama's Kitchen	Food supplies, meal containers	\$5,000.00
42	Meals-on-Wheels Greater San Diego, Inc.	8 GPS systems	\$2,400.00
43	Mental Health Systems, Inc.	Supplies for glasses-vision program	\$2,500.00
44	Musicians for Education, Inc.	Production and printing costs	\$1,000.00
45	NAMI San Diego	Outreach cards	\$360.00
46	NC Interfaith Council	102 grab bars	\$1,565.84
47	NC Interfaith Council	Food supplies	\$2,500.00
48	Neighborhood Healthcare	1 x-ray machine	\$3,526.00
49	Nile Sisters Development Initiative	1 computer, office furniture	\$3,190.00
50	OASIS North County	Playground equipment, snacks for 8 weeks	\$640.00
51	Paradise Community Services	1 printer, 1 laptop	\$1,200.00
52	Parkinson's Disease Assoc. of SD	Respite care	\$3,300.00
53	Peninsula Shepherd Center	1 printer	\$499.99
54	Pregnancy Resource Center	Computer, software	\$1,712.00
55	Rady Children's Hospital, Anderson center	Toothbrushes, terostonia	\$1,877.00
56	Rancho SD Music Foundation	1 bass drum	\$1,651.99
57	Reach Out and Read SD	Books	\$3,000.00
58	Rebuilding Together SD	5 ladders	\$2,082.59
59	Renewing Life, Inc.	1 computer	\$449.99
60	Rolling Readers USA, Inc.	Books	\$930.14
61	San Diego Youth Services	Food for 6 months	\$3,000.00
62	San Diego Youth Services	Food supplies	\$1,000.00

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## SCHEDULE OF CALENDAR YEAR 2010 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES (Continued)

No	Agency Name	Purpose for Grant	Funding
63	SD Family Care, Linda Vista Health Care Center	Prescription medication for uninsured children	\$7,000.00
64	SD Freedom Ranch, Inc.	20 twin mattresses, 20 mattress pads, 20 pillows, 20 pillow covers	\$3,659.97
65	SD Hospice & The Institute for Palliative Medicine	Art supplies	\$2,660.00
66	Silver Age Yoga Community Outreach	1 copier	\$3,000.00
67	Special Delivery SD	Food supplies	\$4,500.00
68	St. Madeleine Sophie's Center	Arts and craft supplies	\$1,750.00
69	St. Vincent de Paul Village, Inc.	Insulin	\$5,000.00
70	Star/Pal Sports Training	Art supplies	\$400.00
71	Survivors of Torture, Intl.	1 computer network server	\$3,995.00
72	The Crime Victims' Fund	Printing of brochures	\$1,020.00
73	The Elizabeth Hospice	Grief counseling workbooks	\$1,000.00
74	Toussaint Youth Villages, Inc.	Laptops, software	\$5,222.36
75	Volunteer San Diego	5 chairs, 1 computer	\$800.00
76	YMCA of SD County	Workbooks	\$1,685.00
77	YWCA of SD county	5 refrigerators, 5 dishwashers	\$4,805.00
<b>Total</b>			<b>\$227,739.92</b>

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# SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION

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## SCHEDULE OF CALENDAR YEAR 2009 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES

No	Agency Name	Purpose for Grant	Funding
1	Alliance for African Assistance	Desktop workstation, Scanner	\$6,299.00
2	Alpha Project for the Homeless	Laptop, Projector	\$1,900.00
3	Alpha Project for the Homeless	Ice-o-Matic Ice Machine	\$3,289.00
4	American Diabetes Association (ADA), San Diego Office	Education module booklet for 625 participants	\$4,600.00
5	Arthritis Foundation, SD Area Chapter	Medication for 7 patients	\$5,446.00
6	Aseltine School	Sports equipment	\$2,575.00
7	Asian Pacific Islander Community AIDS Project	Brochures	\$1,750.00
8	Auntie Helen's Fluff n' Fold	Laundry supplies	\$1,500.00
9	Blind Community Center of SD	Tables, Chairs, Table truck	\$1,990.00
10	Borrego Springs Senior Center	Supplement senior nutrition program	\$2,500.00
11	Boys & Girls Clubs of Oceanside	Wall mount baskets w/backboards and flexible rims	\$5,600.00
13	Catholic Charities Diocese of San Diego	3 computers, 3 printers, and 1 pallet jack	\$3,810.00
12	Catholic Charities*	Employee Crisis Fund	\$50,000.00
14	Chicano Federation of San Diego County, Inc.	Lanterns, Camp chairs, Roll table, Canopy, Security belt	\$1,008.45
15	Child Abuse Prevention Foundation	5 Laptops for former foster youth	\$5,000.00
16	Christie's Place	Diapers, Adult hygiene products, Infant hygiene products	\$7,500.00
17	Chula Vista Veterans Home Support Foundation	Walker, Restorator, Lamar air force	\$2,000.00
18	College Opportunity Foundation	Textbooks for 1 student	\$1,000.00
19	Community Youth Athletic Center (CYAC), Inc.	Computer, Projector, Projector screen	\$3,000.00
20	CRASH, Inc.	30 armless stacking chairs	\$1,070.00
21	CRASH, Inc.	Freezer	\$3,857.44
22	Crisis House	Food for homeless	\$3,000.00
23	Ecumenical Council of San Diego County	Security camera surveillance system	\$7,000.00
24	Elder Law & Advocacy	1 laptop computer, 1 portable printer	\$1,216.00
25	ElderHelp of San Diego	1 desktop computer	\$670.00
26	Emilio Nares Foundation	Fuel	\$5,000.00
27	Fallbrook Food Pantry	15 weeks of fresh produce & milk	\$4,500.00

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS SCHEDULE



# SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION

1600 PACIFIC HIGHWAY - Room 209, SAN DIEGO, CA. 92101 - Phone 619 338-2765

"LEND A HAND"

## SCHEDULE OF CALENDAR YEAR 2009 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES (Continued)

No	Agency Name	Purpose for Grant	Funding
28	Fallbrook Gem and Mineral Society	Chairs and a desk	\$1,000.00
29	Family Health Centers of San Diego (FHCSD)	LEEP Machine	\$4,800.00
30	Family Health Centers of San Diego (FHCSD)	Gynecology procedure bed	\$7,736.00
31	Friends of Scott Foundation	Weekend food supplies for parents staying w/children at oncology	\$1,500.00
32	Home of Guiding Hands	Furniture, Appliances	\$5,000.00
33	Home Start, Inc.	Bilingual parenting education books	\$2,500.00
34	Horsemanship for the Handicapped	HDR close contact or saddle, Leathers, 8 helmets, 4 horse ties	\$2,450.00
35	Jewish Family Service of San Diego	4 medial alert systems	\$2,400.00
36	Jewish Family Service of San Diego	Hot meal travel containers	\$2,827.00
37	Julian Pathways - Julian Union School District	Healthy snacks and coffee for parenting classes	\$2,500.00
38	Live and Let Live Alano Club	36 upholstered stacking side chairs	\$1,655.00
39	Magdalena Ecke Family YMCA	1 Macintosh laptop	\$999.00
40	Mama's Kitchen	Food	\$2,500.00
41	Mountain Health & Community Services, Inc.	Medications for the uninsured (Mountain Empire)	\$2,000.00
42	Mountain Health & Community Services, Inc.	Medications for the uninsured (Alpine)	\$2,000.00
43	Mountain Health & Community Services, Inc.	Medications for the uninsured (Campo)	\$2,000.00
44	Neighborhood Healthcare	Dental equipment	\$5,245.00
45	New Seasons Church	Pantry food, Hot meal groceries	\$2,000.00
46	Nile Sisters Development Initiative	40 car seats, 1 copier, 1 fax	\$4,500.00
47	North County Interfaith Council, Inc. dba Interfaith Community Services	Food	\$2,000.00
48	North County Interfaith Council, Inc. dba InterfaithCommunity Services	Grab bars	\$2,019.00
49	Operation Samahan, Inc.	Dental equipment, Compressor unit, Vacuum system	\$9,247.00
50	Parkinson's Disease Association of San Diego	Respite care	\$3,600.00
51	Playwrights Project	Student tickets only	\$1,000.00

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No	Agency Name	Purpose for Grant	Funding
52	Rady Children's Hospital-San Diego	2 tables, 2 CPR mannequins, 2 CPR prompt mannequins, Digital camera, Elmo camera	\$4,050.00
53	Rancho Coastal Humane Society	Flea treatment, Vaccines, Microchip, Spay/neuter	\$2,500.00
54	Rebuilding Together San Diego	Box truck	\$10,000.00
55	Redwood Senior Homes & Services dba Redwood Elderlink	E-call monitor system, Wander guard bracelets	\$6,746.17
56	Renewing Life, Inc.	1 pallet jack, 1 two-wheeler dolly	\$725.00
57	Richard's Place, Inc.	1 Desktop computer, Meals	\$4,500.00
58	San Diego Family Care dba Linda Vista Health Care Center	Prescriptions for uninsured children	\$5,000.00
59	San Diego Rescue Mission	25 mattresses for recovery center	\$3,075.00
60	San Diego Unified School District	Toothbrushes	\$1,000.00
61	San Diego Youth & Community Services	Food for teens in emergency shelter & street outreach	\$4,000.00
62	SD Black Nurses Association, Inc.	Medical supplies	\$2,620.00
63	SD County Office of Education	Dental supplies, Toothbrushes	\$4,000.00
64	SD Habitat for Humanity	Building materials for construction of an affordable home	\$5,000.00
65	SD Humane Society and SPCA	Pet bedding	\$1,000.00
66	Senior Community Centers	Food	\$5,000.00
67	Sky Hunters Raptor Rehabilitation and Education	Freezer	\$1,000.00
68	Special Delivery San Diego	Food	\$2,000.00
69	St. Vincent de Paul Village, Inc.	Meals for residents of FLC	\$5,000.00
70	St. Vincent de Paul Village, Inc.	Autoclave/Sterilizer, Exam table	\$10,000.00
71	Stepping Higher Inc.	Feed 30 families a week for 24 weeks	\$2,500.00
72	Stepping Stone of San Diego, Inc.	Food	\$1,500.00
73	Stepping Stone of San Diego, Inc.	Nutritional food, Recovery books, Supplies, DVDs, Hygiene kits, Curriculums	\$10,000.00
74	The Elizabeth Hospice	Bereavement & counseling room furniture	\$3,615.00
75	The George G. Glenner Alzheimer's Family Centers, Inc.	Bookcase, Table, Chair, Desk, File Cabinet	\$1,235.18
76	The George G. Glenner Alzheimer's Family Centers, Inc.	Respite care	\$3,100.00

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No	Agency Name	Purpose for Grant	Funding
77	The Salvation Army	Clothes, Bedding, Towels, Cooking Utensils, Hygiene products	\$1,500.00
78	The SD Council on Literacy	3 months of books for sessions w/incarcerated teenage girls	\$1,960.00
79	The Twelfth Step House of San Diego, Inc.	Reach in refrigerator	\$1,875.00
80	Townspople	Blankets, Pillows, Bed linen sets	\$2,300.00
81	UCSD Student-Run Free Clinic	Spirometer	\$2,429.00
82	UCSD Student-Run Free Clinic	Obturation unit	\$3,060.00
83	UCSD Student-Run Free Clinic Project	Diabetes test strips	\$3,000.00
84	United African American Ministerial Action Coalition	Sony desktop computer	\$1,000.00
85	United Through Reading	Mailables, Mini-DVDs, DVD holders	\$816.00
86	Urban Corps of San Diego	Outfit for 18 members	\$1,000.00
87	Vista Community Clinic	5 oto-opthamology wall units	\$2,975.00
88	Vista/Oceanside Meals on Wheels	Brown bags/lunches	\$848.64
89	YMCA of San Diego County	Activity supplies	\$2,000.00
90	YWCA of San Diego County	Food for Becky's house emergency shelter	\$9,000.00
<b>TOTAL</b>			<b>\$ 343,488.88</b>

\* Catholic Charities - \$5,000 of the \$50,000 allocated to Catholic Charities for purposes of funding the Employee Crisis Fund, was distributed in February 2009. A majority of the Board of Directors (BOD) voted to approve this early distribution. The vote was prompted by a request from Catholic Charities in February 2009, in which they indicated that there was only \$500 left in the fund for disbursement. The BOD vote was conducted via email from February 5th - February 6th, 2009.